

**LAW OFFICES OF  
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February 15, 2011

Ms Cynthia T. Brown  
Chief of the Section of Administration, Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D. C. 20423

RECORDATION NO. 29644-E FILED

FEB 15 '11 -11 19 AM

Dear Ms. Brown:

**SURFACE TRANSPORTATION BOARD**

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment of Subleases, a secondary document, dated as of February 14, 2011. The primary document to which this is connected is recorded under Recordation Number 29644. We request that this document be recorded under Recordation Number 29644-E.

The names and addresses of the parties to the Memorandum of Assignment of Subleases are:

Lessor.

Banc of America Leasing & Capital, LLC  
2059 Northlake Parkway, 4 South  
Tucker, GA 30084

Lessee:

Everest Railcar Services, Inc.  
1391 Plaza Place, Suite C  
Springdale, AR 72764

A description of the equipment covered by the Memorandum of Assignment of Subleases consists of 25 rail cars numbered HWCX 3251-3275, inclusive.

A fee of \$41.00 is enclosed. Please return one copy by email to

Louis E. Gitomer  
600 Baltimore Avenue, Suite 301  
Towson, MD 21204  
Lou\_Gitomer@verizon.net

Ms. Cynthia T Brown  
February 15, 2011  
Page 2

A short summary of the document to appear in the index follows: a Memorandum of Assignment of Subleases between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4 South, Tucker, GA 30084, and Everest Railcar Services, Inc., 1391 Plaza Place, Suite C, Springdale, AR 72764, covering 25 rail cars numbered HWCX 3251-3275, inclusive

Very Truly Yours,

  
Louis E. Gitomer

Enclosure

RECORDATION NO. 29644-E FILED

FEB 15 '11 -11 19 AM

SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF ASSIGNMENT OF SUBLEASES**

**between**

**EVEREST RAILCAR SERVICES, INC.,  
as Lessee**

**and**

**BANC OF AMERICA LEASING & CAPITAL, LLC,  
as Lessor**

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FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO 49 U.S.C.  
§11301

On \_\_\_\_\_, 201\_\_ at \_\_\_\_:\_\_\_\_.m.

STB - (Subleases)

**MEMORANDUM OF ASSIGNMENT OF SUBLEASES**

THIS MEMORANDUM OF ASSIGNMENT OF SUBLEASES is effective as of February 11, 2011, by and between EVEREST RAILCAR SERVICES, INC. ("Lessee") and BANC OF AMERICA LEASING & CAPITAL, LLC, ("Lessor"), with reference to the following

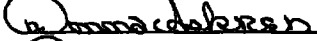
Lessee, as lessee, Lessor, as lessor, are parties to that certain Subleasing Consent and Amendment dated as of February 11, 2011 (as amended, the "Subleasing Consent and Amendment") whereby Lessee has pledged, assigned, transferred and granted to Lessor, a continuing, first priority security interest in any and all Lease Agreements (as defined in the Subleasing Consent and Amendment) to the extent the same relate to the railcars described in Exhibit A hereto (the "Units"), together with all proceeds thereof, including proceeds in the form of goods, accounts, chattel paper, documents, instruments, general intangibles, investment property, deposit accounts, letter of credit rights and supporting obligations, and all books and records solely regarding the leasing or subleasing of the Units under the Agreement, the Schedules thereto and the Lease Agreements (each as defined in the Subleasing Consent and Amendment)

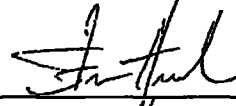
[ signatures appear on next page ]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Subleases to be executed as of the date first above written.

**Banc of America Leasing & Capital, LLC**

**EVEREST RAILCAR SERVICES, INC.**

By:   
Name: Donna Askren  
Title: Assistant Vice President.

By:   
Name: STEVEN HENDRICKS  
Title: PRESIDENT

STB - (Subleasing)

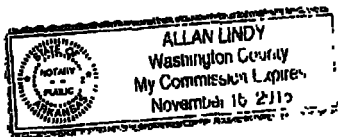
STATE OF D. K. ses  
COUNTY OF Washington,  
TO WIT

On this 21<sup>st</sup> day of February, 2011, before me appeared Steve J. Maclecks, to me personally known, who being by me duly sworn, says that he is the President of EVEREST RAILCAR SERVICES, INC, that said instrument was signed on Feb 18, 2011 on behalf of said corporation by authority of its Board of Directors, and she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation

[Notarial Seal]

Steve J. Maclecks  
Notary Public

My commission expires

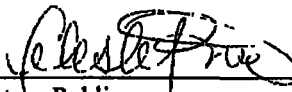


STB - (Subleasing)

STATE OF Georgia,  
COUNTY OF Forsyth,  
TO WIT:

On this 14 day of February before me appeared Donna Furr, to me personally known, who being by me duly sworn, says that he is the Assistant Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC, that said instrument was signed on Feb 14, 2011 on behalf of said corporation by authority of its Board of Directors, and she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation

[Notarial Seal]

  
Notary Public

My commission expires: 2/11/11

STB - (Subleasing)

EXHIBIT A  
TO MEMORANDUM OF LEASE AGREEMENT  
DATED AS OF                      , 201

Prev Mark	Prev Num	Curr Mark	Curr Num
		HWCX	003251
		HWCX	003252
		HWCX	003253
		HWCX	003254
		HWCX	003255
		HWCX	003256
		HWCX	003257
		HWCX	003258
		HWCX	003259
		HWCX	003260
		HWCX	003261
		HWCX	003262
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		HWCX	003275